



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 14, 2005

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Impacted IRM Sections 5.6.1

MEMORANDUM FOR DIRECTOR, ADVISORY, INSOLVENCY AND QUALITY

FROM: Cheryl Sherwood /s/ Cheryl Sherwood  
Director, Collection Policy

SUBJECT: Interim Guidance on Issuance of Collateral Agreement and  
Other Acquired Property Serial Numbers

The purpose of this memorandum is to provide interim guidance for the issuance of collateral agreement and "other" acquired property serial numbers. "Other" acquired property is any property deeded to, surrendered to, or otherwise acquired by the Internal Revenue Service (IRS) by means other than an IRS seizure and sale, e.g., litigation.

Please ensure that this information is distributed to all Technical Services Advisory staff. The following procedural changes will be incorporated into Internal Revenue Manual (IRM) section 5.6.1.7.

This guidance is required in order to comply with the current alignment of Collection Field Area Operations, as it relates to the Revenue Accounting and Control System (RACS) reports. This will also ensure that the serial numbers are correctly documented on the RACS reports. The RACS staff is in the process of making the necessary revisions so that the RACS Reports 135 are generated and disseminated based on the alignment of the Collection Field Area Operations, as follows:

- Area 01 – North Atlantic
- Area 02 – Central
- Area 03 – South Atlantic
- Area 04 – Midwest
- Area 05 – Gulf States
- Area 06 – Western
- Area 07 – California
- Area 15 – International

Effective immediately, all **new** collateral agreement and “other” acquired property cases should be assigned a serial number utilizing the following format:

Fiscal Year (2 digits) AND CDR (collateral) or ACQ (acquired)	Hyphen	Collection Field Area Operations – Area (01 through 07, 15) AND Local Office Group Code	Hyphen	3 Digit Sequential Serial Number AND Alpha Definer (if applicable)
06CDR	-	0501	-	001

In the example shown above, the serial number identifies Fiscal Year 2006; Collateral Agreement; Collection Field Area Operations, Area 05; Local Office Group Code 01; Sequence Number 001.

Please note, this guidance for the issuance of acquired property numbers does not pertain to property acquired through IRS seizure and sale. For those cases, the seizure number will continue to be used as the acquired property number.

If you have any questions, please contact me or a member of your staff may contact Marc Aronin at (202) 283-7345.

cc: Director, Revenue Financial Management  
Director, Compliance Campus Operations